

HASIL UJI VALIDITAS Dan RELIABILITAS

Variabel X1 Kejelasan Sasaran Anggaran

Correlations

		X1	X2	X3	X4	X5	X6	Total
X1	Pearson Correlation	1	.275	.413**	.280	.033	.234	.534**
	Sig. (2-tailed)		.061	.004	.057	.826	.113	.000
	N	47	47	47	47	47	47	47
X2	Pearson Correlation	.275	1	.130	.370*	.163	.350*	.600**
	Sig. (2-tailed)	.061		.383	.011	.274	.016	.000
	N	47	47	47	47	47	47	47
X3	Pearson Correlation	.413**	.130	1	.379**	.436**	.211	.624**
	Sig. (2-tailed)	.004	.383		.009	.002	.155	.000
	N	47	47	47	47	47	47	47
X4	Pearson Correlation	.280	.370*	.379**	1	.581**	.380**	.801**
	Sig. (2-tailed)	.057	.011	.009		.000	.008	.000
	N	47	47	47	47	47	47	47
X5	Pearson Correlation	.033	.163	.436**	.581**	1	.213	.679**
	Sig. (2-tailed)	.826	.274	.002	.000		.151	.000
	N	47	47	47	47	47	47	47
X6	Pearson Correlation	.234	.350*	.211	.380**	.213	1	.605**
	Sig. (2-tailed)	.113	.016	.155	.008	.151		.000
	N	47	47	47	47	47	47	47
Total	Pearson Correlation	.534**	.600**	.624**	.801**	.679**	.605**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	47	47	47	47	47	47	47

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Reliability
Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	47	100.0
	Excluded ^a	0	.0
	Total	47	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.708	6

Variabel X2 Pengendalian Akuntansi

		Correlations				
		X1	X2	X3	X4	Total
X1	Pearson Correlation	1	.294*	.219	.337*	.502**
	Sig. (2-tailed)		.045	.140	.020	.000
	N	47	47	47	47	47
X2	Pearson Correlation	.294*	1	.561**	.608**	.870**
	Sig. (2-tailed)	.045		.000	.000	.000
	N	47	47	47	47	47
X3	Pearson Correlation	.219	.561**	1	.518**	.751**
	Sig. (2-tailed)	.140	.000		.000	.000
	N	47	47	47	47	47
X4	Pearson Correlation	.337*	.608**	.518**	1	.825**
	Sig. (2-tailed)	.020	.000	.000		.000
	N	47	47	47	47	47
Total	Pearson Correlation	.502**	.870**	.751**	.825**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	47	47	47	47	47

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Reliability Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	47	100.0
	Excluded ^a	0	.0
	Total	47	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.740	4

Variabel X3 Sistem Pelaporan

		Correlations			
		X1	X2	X3	Total
X1	Pearson Correlation	1	.665**	.480**	.836**
	Sig. (2-tailed)		.000	.001	.000
	N	47	47	47	47
X2	Pearson Correlation	.665**	1	.533**	.867**
	Sig. (2-tailed)	.000		.000	.000
	N	47	47	47	47
X3	Pearson Correlation	.480**	.533**	1	.817**
	Sig. (2-tailed)	.001	.000		.000
	N	47	47	47	47
Total	Pearson Correlation	.836**	.867**	.817**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	47	47	47	47

** . Correlation is significant at the 0.01 level (2-tailed).

Reliability Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	47	100.0
	Excluded ^a	0	.0
	Total	47	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.787	3

Variabel Y Akuntabilitas Kinerja Pemerintah

		Correlations						
		Y1	Y2	Y3	Y4	Y5	Y6	Total
Y1	Pearson Correlation	1	.435**	.437**	.449**	.371*	.219	.683**
	Sig. (2-tailed)		.002	.002	.002	.010	.140	.000
	N	47	47	47	47	47	47	47
Y2	Pearson Correlation	.435**	1	.456**	.336*	.581**	.345*	.722**
	Sig. (2-tailed)	.002		.001	.021	.000	.017	.000
	N	47	47	47	47	47	47	47
Y3	Pearson Correlation	.437**	.456**	1	.542**	.418**	.301*	.753**
	Sig. (2-tailed)	.002	.001		.000	.003	.040	.000
	N	47	47	47	47	47	47	47
Y4	Pearson Correlation	.449**	.336*	.542**	1	.417**	.169	.690**
	Sig. (2-tailed)	.002	.021	.000		.004	.256	.000
	N	47	47	47	47	47	47	47
Y5	Pearson Correlation	.371*	.581**	.418**	.417**	1	.398**	.725**
	Sig. (2-tailed)	.010	.000	.003	.004		.006	.000
	N	47	47	47	47	47	47	47
Y6	Pearson Correlation	.219	.345*	.301*	.169	.398**	1	.607**
	Sig. (2-tailed)	.140	.017	.040	.256	.006		.000
	N	47	47	47	47	47	47	47
Total	Pearson Correlation	.683**	.722**	.753**	.690**	.725**	.607**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	47	47	47	47	47	47	47

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Reliability
Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	47	100.0
	Excluded ^a	0	.0
	Total	47	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.788	6